

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 00-64

Introduced by Council President Hirsch at the request of the County Executive

Legislative Day No. 00-35 Date December 12, 2000

AN ACT to add Subsection E, Parks and Recreation Special Revenue Fund, to Section 123-24, Composition and limitations upon county funds, of Article I, General Provisions, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to provide for a new Parks and Recreation Special Revenue Fund to comply with GASB Statement #34; and generally relating to the new Parks and Recreation Special Revenue Fund.

By the Council, December 12, 2000

Introduced, read first time, ordered posted and public hearing scheduled

on: January 9, 2001

at: 7:15 p.m.

By Order: James E. Massey Jr., Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on January 9, 2001, and concluded on, January 9, 2001.

James E. Massey Jr., Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

1 WHEREAS, the Governmental Accounting Standard Board has introduced a new governmental
2 financial reporting model through GASB Statement #34; and

3 WHEREAS, Harford County Government and other governmental units will have to implement
4 the new governmental financial reporting model; and

5 WHEREAS, the effective date for implementation is for the County fiscal year beginning July
6 1, 2001 and ending June 30, 2002, and each year thereafter; and

7 WHEREAS, a review of the County's current reporting model and GASB Statement #34 was
8 undertaken during Fiscal Year 2000; and

9 WHEREAS, it was determined that the Parks and Recreation Trust Fund does not meet the new
10 restrictive definition of Trust Fund according to GASB Statement #34; and

11 WHEREAS, certain changes to the current reporting model are required.

12 NOW, THEREFORE,

13 Section 1. Be It Enacted By The County Council of Harford County, Maryland that Subsection E,
14 Parks and Recreation Special Revenue Fund, be and it is hereby added to Section 123-24, Composition
15 and limitations upon county funds, of Article I, General Provisions, of Chapter 123, Finance and
16 Taxation, of the Harford County Code, as amended, all to read as follows:

17 **Chapter 123. Finance and Taxation**

18 **Article I. General Provisions**

19 **§ 123-24. Composition and limitations upon county funds.**

20 E. PARKS AND RECREATION SPECIAL REVENUE FUND.

21 (1) THERE IS NOW CREATED A NEW SPECIAL REVENUE FUND
22 ENTITLED PARKS AND RECREATION SPECIAL REVENUE FUND. THIS FUND WILL EXIST

1 UNTIL MODIFIED OR CHANGED BY LEGISLATIVE ACT. THE FUND WILL ACCOUNT FOR
2 ACTIVITIES THAT ARE OF A SELF-SUSTAINING NATURE. THESE ACTIVITIES INCLUDE
3 THE EMMORTON RECREATION AND TENNIS CENTER, THE OAKINGTON PENINSULA
4 AND THE RECREATION COUNCIL/SPECIAL PROGRAMS. ALL REVENUES GENERATED
5 BY THESE ACTIVITIES, INCLUDING, BUT NOT LIMITED TO, FACILITY AND EQUIPMENT
6 RENTAL, TICKET SALES, SPORTING EVENTS, SUMMER CAMPS AND REIMBURSEMENTS
7 FOR SUPPLIES AND SERVICES, SHALL BE DEDICATED TO THE PARKS AND
8 RECREATION SPECIAL REVENUE FUND.

9 (2) CERTAIN REVENUES FROM PRIOR COLLECTIONS FROM RENTAL
10 AND OTHER INCOME FOR THE SWAN HARBOR AND OAKINGTON CAPITAL PROJECTS
11 WILL BE UTILIZED IN THE EXISTING CAPITAL PROJECTS. NO ADDITIONAL REVENUES
12 WILL BE ENTERED INTO THESE CAPITAL PROJECTS AFTER THE EFFECTIVE DATE OF
13 THIS LEGISLATION. AFTER THE EFFECTIVE DATE OF THIS LEGISLATION, ALL
14 DEDICATED REVENUES WILL BE RECORDED IN THE PARKS AND RECREATION
15 SPECIAL REVENUE FUND. FOR FISCAL YEAR 2000-2001, RECEIPTS/REVENUES
16 BUDGETED IN THE GENERAL FUND WILL CONTINUE TO BE RECORDED IN THE
17 GENERAL FUND.

18 (3) RENEWAL FEES COLLECTED, AFTER THE EFFECTIVE DATE OF THIS
19 LEGISLATION, FOR THE EMMORTON RECREATION AND TENNIS CENTER WILL BE
20 RECORDED IN THE PARKS AND RECREATION SPECIAL REVENUE FUND.

21 (4) AS OF JUNE 30, 2001, THE PARKS AND RECREATION TRUST FUND
22 WILL BE CLOSED AND ANY REMAINING FUNDS WILL BE TRANSFERRED TO THE

1 SPECIAL REVENUE FUND.

2 Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the date
3 it becomes law.

EFFECTIVE: March 20, 2001

*The Council Administrator does hereby certify that
fifteen (15) copies of this Bill are immediately available for
distribution to the public and the press.*


Council Administrator

HARFORD COUNTY BILL NO. 00-64

Brief Title) Parks and Recreation Special Revenue Fund

is herewith submitted to the County Council of Harford County for
enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

ENROLLED

James E. Massey Jr.
Council Administrator

[Signature]

Date 1-16-01Date 1/16/01

BY THE COUNCIL

Read the third time.

Passed: LSD 01-04 (January 16, 2001)

Failed of Passage: _____

By Order

James E. Massey Jr.
Council Administrator

Sealed with the County Seal and presented to the County Executive
for approval this 18th day of January, 2001, at 4:00 p.m.

James E. Massey Jr.
Council Administrator

BY THE EXECUTIVE

James M. Harbino
COUNTY EXECUTIVE

APPROVED: Date 01-19-01

BY THE COUNCIL



This Bill (No. 00-64), having been approved by the Executive and
returned to the Council, becomes law on January 19, 2001.

James E. Massey Jr.
Council Administrator

EFFECTIVE DATE: March 20, 2001